

#### REMARKS

In the outstanding Final Official Action, the disclosure was objected to because no section headings were provided. In response to the objection the specification for failing to include headings, the suggestion to provide such headings is acknowledged, but headings have not been added as they are not specifically required in accordance with MPEP §608.01(a).

On the merits, claims 1-11 were rejected under 35 USC 102(b) as being anticipated by Mouchot et al, with claim 12 being rejected under §102(b) as being anticipated by Kim et al, all for the reasons of record.

In response, independent claim 1 is herewith amended in order to more particularly and precisely define the instant invention in a manner which is clearly patentably distinguishable over the cited and applied reference, and it is respectfully submitted that independent claim 1, as well as claims 2-12 depending therefrom, are now in condition for allowance for the reasons detailed below.

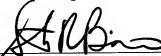
More particularly, independent claim 1 is herewith amended to more precisely recite that the at least two magneto resistive sensor elements are separated and mutually insulated. This structure as now more particularly and precisely recited is clearly patentably distinguishable from the cited structure of Fig. 5, wherein the two magneto resistive sensor elements are deemed to be elements 31 and 32. More particularly, however, as described in the cited portion of the specification, the

elements 31 and 32 form a single magneto resistive tape constituted by an alternation of elements 31, which are metallic multilayer magnetic elements, and conductive, magnetic elements 32. Thus, the cited elements 31 and 32 clearly form a unitary magneto resistive tape having elements which are conductive and which are directly connected together. Thus, a clear distinction is present between the prior art and the present invention as now claimed, wherein at least two magneto resistive sensor elements are recited which are both separated and mutually insulated, as clearly shown in fig. 2a of the instant application wherein magneto resistive sensor elements 2 and 12 are separated by insulating element 4.

In view of the foregoing, it is respectfully submitted that independent claim 1, as herewith amended, and the remaining claims depending therefrom, are clearly patentably distinguishable over the cited and applied references. Specifically with respect to claim 12, which was rejected as being anticipated by Kim, it is noted that claim 12 incorporates the subject matter of independent claim 1, which has been amended to incorporate additional limitations neither shown nor suggested by either Kim or Mouchot.

Favorable consideration is earnestly solicited.

Respectfully submitted,

By 

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